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Security Information

Acting Chief, Finance Division

JUN 23 1953

Deputy Comptroller

Disposition of Unexpended Balances of Funds Drawn from
the 1950 Appropriation (lapsed)

1. An analysis of the accounts of the Finance Division shows that the funds drawn from the 1950 appropriation by confidential DCI vouchers exceeded the appropriation expenditures (recorded expenses) by the amount of [redacted]. Since the 1950 appropriation has lapsed and these unexpended funds may not be used to liquidate 1950 obligations, appropriate action should be taken to clear the 1950 accounts from the general ledger and turn in to the U. S. Treasury the excess of funds withdrawn over funds expended applicable to fiscal year 1950.

25X1A

2. Since these funds are in Agency assets and available for expenditure in fiscal year 1953, an agent cashier's check chargeable to fiscal year 1953 shall be drawn payable to the Treasurer of the U. S. to effect refund to the Treasury on a Schedule of Collections. The schedule shall indicate credit to Account 213590 - Repayments, Lapsed Appropriations and identified as "Refunds of Confidential Expenditures." Accordingly, the following journal entry shall be made:

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Debit: *650.1 - Current Income -
Miscellaneous Receipts

Credit: 105 - Cash in Bank - Agent
Cashier

*By prior action the excess of funds withdrawn over expenses was credited to Miscellaneous Receipts due U. S. Treasury and in turn that account was transferred to Account 650.1 in the new general ledger established as at 1 May 1953.

25X1A

WMS
Attachment

TAS/WEB:gmk (22 June 1953)

Distribution:

Orig & 1 - Addressee

1 - Deputy Comptroller ✓

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1 - TAS Return

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